

## INSTRUCTIONS TO TELEFILE A PAYROLL TAX DEPOSIT FORM (DE 88)

**Telefile System Access: 1-800-796-9330**

- You must be registered for Telefile and be an authorized ACH Debit customer to Telefile a DE 88. (See complete instructions in cover letter of this package.)
- Follow all instructions to prepare to Telefile before calling the Telefile System at **1-800-796-9330**.
- Use either a Payroll Tax Deposit form (DE 88) or the worksheet to record information for Telefile. Keep the original worksheet for future reference. Additional copies of the worksheet may be requested from Telefile Customer Service at **1-800-796-3524** or downloaded from EDD's website [www.edd.cahwnet.gov](http://www.edd.cahwnet.gov).

### If you use the worksheet:

Use the top of the worksheet for a **Quarterly Deposit**. Complete the spaces for any of the following that apply:

- Unemployment Insurance (UI) Taxable Wages.
- State Disability (SDI) Taxable Wages.
- Personal Income Tax (PIT) Withholding amount.
- Prepayment amounts for UI, ETT, SDI, and PIT.

You may record UI, ETT, and SDI rates, calculate amounts due, and compute the total due on the worksheet. However, the Telefile System stores your UI and ETT rates and calculates the taxes automatically based on the entered Taxable Wages, and provides the balance due for each tax and the total amount for all taxes after deducting any prepayments that you entered. Penalty and Interest are automatically calculated, if applicable. (See "Penalty and Interest" below.)

Use the bottom half of the worksheet for **Non-Quarterly Deposits** (Monthly Deposit, Semi-Weekly Deposit, or Next Banking Day Deposit). Complete the spaces for any of the following that apply:

- Unemployment Insurance UI Contribution.
- Employment Training Tax (ETT) Contribution.
- State Disability Insurance (SDI) Contribution.
- Personal Income Tax (PIT) Withholding amount.

**The Telefile System.** The following information is in the order that it will be requested, entered, or processed during the Telefile phone call. After completing the worksheet, review the list below to understand the flow of the Telefile process before calling the Telefile System at **1-800-796-9330**. Have a pencil handy when you call.

- **Last payroll date** covered by this deposit. Use six-digit date in MM/DD/YY format. For example, October 11, 1998 is entered as 101198.
- **Choose deposit options—Quarterly, Monthly, Semi-weekly, or Next Banking Day.**
- **Quarterly deposits only.**
  - ☐ Enter **Taxable UI Wages** (the Telefile System calculates the taxes due based upon your UI rate).
  - ☐ Enter **UI Pre-payments** (the Telefile System deducts UI pre-payments and provides UI balance due).
  - ☐ **ETT tax is calculated based on the taxable UI wages** that you entered and your ETT rate.
  - ☐ Enter **ETT pre-payments** (the Telefile System deducts ETT pre-payments and provides ETT balance due).
  - ☐ Enter **SDI Taxable Wages** (the Telefile System calculates the taxes due based upon the current SDI rate).  
NOTE: SDI taxable wages cannot be less than UI taxable wages.
  - ☐ Enter **SDI Deposits** (the Telefile System deducts SDI pre-payments and provides SDI balance due).
  - ☐ Enter **PIT Withholding**.
  - ☐ Enter **PIT Deposits** (the Telefile System deducts PIT pre-payments and provides PIT balance due).
- **Non-quarterly deposits only (Monthly, Semi-weekly, or Next Banking Day):**
  - ☐ Enter **UI contribution**.
  - ☐ Enter **ETT contribution**.
  - ☐ Enter **SDI contribution**.
  - ☐ Enter **PIT withholding**.
- **Total amount paid and Settlement date.** Telefile System provides total deposit amount and your payment settlement date (date that payment will be transferred from your bank account).
- **Confirmation Number. DO NOT HANG UP** until you receive and note this number. This is your assurance that you have successfully paid your taxes through Telefile Electronic Funds Transfer.
- **NOTE: Penalty and Interest.** The Telefile System automatically calculates penalty and interest for late deposits and provides the option to 1) pay the P&I with your Telefile deposit [included in your total amount paid] or, 2) be billed later [will not be included in Total Amount Paid]. If you choose to be billed later, interest will continue to accrue on billed amounts until penalty and interest are paid. Record penalty and interest amounts on your worksheet
- **Do not mail your paper Payroll Tax Deposit form (DE 88)**

**WORKSHEET TO TELEFILE A PAYROLL TAX DEPOSIT FORM (DE 88)**

**Telefile System Access: 1-800-796-9330**

Employer Account Number _____ - _____ - _____	Personal Identification Number (PIN) _____
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**QUARTERLY Tax Deposit**

Last payroll date for quarter being filed \_\_\_\_\_

M M D D Y Y

**Enter dollars and cents without decimal.**

Quarterly UI Taxable _____ Quarterly UI Wages _____ x UI Rate _____ = Taxes Due _____ - UI prepayments _____ = Net UI Due	\$ _____
Quarterly ETT Taxable _____ Quarterly ETT Wages _____ x ETT Rate _____ = Taxes Due _____ - ETT prepayments _____ = Net ETT Due <b>Note: ETT is calculated on UI Taxable Wages, which you enter into Telefile only once.</b>	\$ _____
Quarterly SDI Taxable _____ Quarterly UI Wages _____ x SDI Rate _____ = Taxes Due _____ - SDI prepayments _____ = Net SDI Due <b>Note: SDI Taxable Wages cannot be less than UI Taxable Wages.</b>	\$ _____
California Personal Income Tax Withheld _____ - PIT Deposits _____ = Net PIT Due	\$ _____
<b>Please note Penalty and Interest (if applicable).</b> Penalty as of _____ (Telefile Date) ..... Interest as of _____ (Telefile Date) .....	\$ _____ \$ _____
<b>TOTAL AMOUNT DUE TO BE TRANSFERRED FROM YOUR BANK ACCOUNT</b> ..... <b>Settlement Date</b> (Electronic Funds Transfer) _____ (provided by Telefile System)	\$ _____ _____

**NON-QUARTERLY Tax Deposit**

☐ Monthly    ☐ Semi-Weekly    ☐ Next Banking Day

Last payroll date for quarter being filed \_\_\_\_\_

M M D D Y Y

**Enter dollars and cents without decimal.**

Unemployment Insurance (UI) Contribution Amount (Dollars and Cents, without decimal) (If amount is zero, enter "0" on Telefile System)	\$ _____
Employment Training Tax Contribution (Dollars and Cents, without decimal) <b>Note: The Telefile System will bypass ETT if "0" was entered for UI Contribution.</b>	\$ _____
State Disability Insurance (SDI) Contribution (Dollars and Cents, without decimal) (If amount is zero, enter "0" on Telefile System)	\$ _____
California Personal Income Tax Withheld (Dollars and Cents, without decimal) (If amount is zero, enter "0" on Telefile System)	\$ _____
<b>Please note Penalty and Interest (if applicable).</b> Penalty as of _____ (Telefile Date) Interest as of _____ (Telefile Date)	\$ _____ \$ _____
<b>TOTAL AMOUNT DUE TO BE TRANSFERRED FROM YOUR BANK ACCOUNT</b> ..... <b>Settlement Date</b> for Electronic Funds Transfer (provided by Telefile System) ..... <b>Confirmation Number</b> for this transaction (provided by Telefile System) .....	\$ _____ _____ _____